

FISCAL NOTE

SB 2199 - HB 2607

January 27, 1998

SUMMARY OF BILL: Specifies that Roth IRA's and certain education IRA's are not subject to the Hall Income Tax.

ESTIMATED FISCAL IMPACT:

MINIMAL

These IRA's are not currently taxable under the Hall Income Tax law.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director